



Trustees' Financial Summary

FY2015-16

Submit ID: 0331-78031712

**** Recalculated ****

15 Flathead County

0331 Bigfork H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lacey Porrovecchio **Phone #:** (406) 837-7402

(Signature)

(Date)

Chair, Board of Trustees: Paul Sandry

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Agg of Reidm/indirect	LOCAL	none	local
047	GEAR UP	FEDERAL		84.334
062	E-Rate	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
098	Swimming	LOCAL		
099	Wrestling	LOCAL		
100	Soccer	LOCAL		
103	VHS	LOCAL	local	local
104	Cross Country	LOCAL		
106	CSCT Medicaid	LOCAL		
107	LITTLE HOOPSTERS	LOCAL		
109	Activity Bus	LOCAL	local	
111	Golf	LOCAL		
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
117	Health Occupations Education	STATE		
120	CABELA'S GRANT	LOCAL		
121	Music Donation	LOCAL		
127	Bodenhamer Donations	LOCAL		
130	Special Ed Donations	LOCAL		
131	School Garden	LOCAL		
136	Spirit Fund	LOCAL		
329	MultiDistrict Cooperative	STATE	state	state
330	Substance Abuse Progra	LOCAL		
775	IDEA Part B	FEDERAL	1503397715	84.027
776	IDEA Part B	FEDERAL	1503397706	84.027
825	Vo Ed Carl D Perkins-Comp	FEDERAL	1503318106BG	84.048A
826	Vo Ed Carl D Perkins-Comp	FEDERAL	1503318106BG	84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	308,781.47	98,543.95	205,634.19	78,562.45
02	Taxes Receivable - Real and Personal (120-149)	32,496.24	7,876.44	1,767.97	
03	Taxes Receivable - Protested (150-159)			0.03	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	29,117.98	8,770.27	1,762.71	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	370,395.69	115,190.66	209,164.90	78,562.45
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	43,490.73	9,130.52		4,466.33
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	43,490.73	9,130.52		4,466.33
DEFERRED INFLOWS					
36	Deferred Inflows (680)	32,496.24	7,876.44	1,768.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	63,218.23	11,521.11		800.00
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	231,190.49	86,662.59	207,396.90	73,296.12
52	TOTAL FUND BALANCE/EQUITY	294,408.72	98,183.70	207,396.90	74,096.12
53	TOTAL LIABILITIES AND FUND BALANCE	370,395.69	115,190.66	209,164.90	78,562.45

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,578.60	79,820.80	131,520.33	
02	Taxes Receivable - Real and Personal (120-149)	1,043.93			
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,139.35	4,944.83	15,571.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,761.89	84,765.63	147,091.33	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		8,294.02		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		8,294.02		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,043.94			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,875.26	
48	Fund Balance for Budget	3,717.95	76,471.61	141,216.07	
52	TOTAL FUND BALANCE/EQUITY	3,717.95	76,471.61	147,091.33	
53	TOTAL LIABILITIES AND FUND BALANCE	4,761.89	84,765.63	147,091.33	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	36,945.31		3,511.02	10,828.44
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,580.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	42,525.31		3,511.02	10,828.44
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,401.29			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,401.29			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	40,124.02		3,511.02	10,828.44
52	TOTAL FUND BALANCE/EQUITY	40,124.02		3,511.02	10,828.44
53	TOTAL LIABILITIES AND FUND BALANCE	42,525.31		3,511.02	10,828.44

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,339.30	43,560.67		109.70
02	Taxes Receivable - Real and Personal (120-149)				2.68
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				9.80
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,339.30	43,560.67		122.18
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				2.68
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,339.30	43,560.67		119.50
52	TOTAL FUND BALANCE/EQUITY	5,339.30	43,560.67		119.50
53	TOTAL LIABILITIES AND FUND BALANCE	5,339.30	43,560.67		122.18

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,151,465.13	37,419.82		
02	Taxes Receivable - Real and Personal (120-149)		5.89		
03	Taxes Receivable - Protested (150-159)		0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	14,151,465.13	37,425.72		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		5.90		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	850.00			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	14,150,615.13	37,419.82		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	14,151,465.13	37,419.82		
53	TOTAL LIABILITIES AND FUND BALANCE	14,151,465.13	37,425.72		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.20		129,028.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1.20		129,028.23	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		129,028.23	
52	TOTAL FUND BALANCE/EQUITY	1.20		129,028.23	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		129,028.23	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	119,040.25	44,135.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	119,040.25	44,135.62		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	424.52			
24	Warrants Payable (620)		44,135.62		
25	Other Current Liabilities (621-679)	118,615.73			
35	TOTAL LIABILITIES	119,040.25	44,135.62		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	119,040.25	44,135.62		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,042,933.91	1,025,462.07
1190	Penalties and Interest on Taxes	3,159.02	2,254.13
1510	Interest Earnings	2,375.25	2,537.06
1900	Other Revenue from Local Sources	1,626.99	1,654.17
3110	Direct State Aid	996,396.08	1,042,258.73
3111	Quality Educator	69,175.08	78,229.69
3112	At Risk Student	8,918.28	8,469.17
3113	Indian Education For All	5,977.20	6,264.00
3114	American Indian Achievement Gap	600.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	59,479.00	60,480.00
3116	Data For Achievement	4,395.00	6,000.00
3118	Natural Resource Development	7,100.48	11,701.02
3444	State School Block Grant	113,426.05	113,426.05
3446	SB96 Block Grant Reimbursement	3,123.38	0.00
6100	Material Prior Period Revenue Adjustments	7,801.86	2,331.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,326,487.58	2,361,682.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	802,406.78	850,770.86	
			2XX Personal Services - Employee Benefits	80,955.28	85,962.25	
			3XX Purchased Professional and Technical Services	250.00	350.00	
			4XX Purchased Property Services	12,013.58	12,268.96	
			5XX Other Purchased Services	6,703.14	7,710.14	
			6XX Supplies and Materials	114,118.75	139,869.29	
			810 Dues and Fees	454.00	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	62,101.16	47,946.96	
			2XX Personal Services - Employee Benefits	6,453.93	7,222.22	
			3XX Purchased Professional and Technical Services	565.00	245.00	
			5XX Other Purchased Services	193.75	1,449.58	
			6XX Supplies and Materials	3,413.14	455.38	
		221X	Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	0.00	55.00	
			5XX Other Purchased Services	4,226.20	7,433.12	
			6XX Supplies and Materials	136.50	0.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	53,484.96	56,249.04	
		2XX	Personal Services - Employee Benefits	1,345.34	6,421.37	
		4XX	Purchased Property Services	460.00	422.00	
		6XX	Supplies and Materials	6,663.24	7,766.05	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	46,356.79	46,429.65	
		2XX	Personal Services - Employee Benefits	8,703.84	9,075.18	
		3XX	Purchased Professional and Technical Services	40,863.81	6,063.51	
		4XX	Purchased Property Services	1,205.08	1,255.10	
		5XX	Other Purchased Services	8,178.74	6,400.05	
		6XX	Supplies and Materials	13,408.26	7,139.45	
		810	Dues and Fees	3,271.50	4,836.53	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	116,233.18	113,054.40	
		2XX	Personal Services - Employee Benefits	20,138.96	19,297.04	
		3XX	Purchased Professional and Technical Services	16,957.19	0.00	
		4XX	Purchased Property Services	0.00	356.25	
		5XX	Other Purchased Services	13,868.21	9,457.93	
		6XX	Supplies and Materials	4,992.52	1,071.95	
		810	Dues and Fees	960.00	500.00	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	60,572.50	51,584.44	
		2XX	Personal Services - Employee Benefits	6,483.44	5,699.68	
		3XX	Purchased Professional and Technical Services	0.00	18,058.38	
		5XX	Other Purchased Services	3,026.50	2,391.51	
		6XX	Supplies and Materials	508.79	1,424.87	
		810	Dues and Fees	94.40	202.46	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	111,484.68	98,078.66	
		2XX	Personal Services - Employee Benefits	18,001.86	23,136.11	
		3XX	Purchased Professional and Technical Services	517.50	570.00	
		4XX	Purchased Property Services	130,289.50	92,918.71	
		5XX	Other Purchased Services	16,103.50	17,928.08	
		6XX	Supplies and Materials	21,968.97	23,734.17	
		7XX	Property and Equipment Acquisition	4,250.00	8,334.47	
		810	Dues and Fees	98.50	35.00	
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,516.57	3,576.36	
		2XX	Personal Services - Employee Benefits	326.72	256.52	
		5XX	Other Purchased Services	86.53	742.55	
		6XX	Supplies and Materials	1,916.98	567.38	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	65,190.29	95,613.06	
			2XX Personal Services - Employee Benefits	9,095.74	17,119.69	
			3XX Purchased Professional and Technical Services	42.50	0.00	
			5XX Other Purchased Services	449.53	18.47	
			6XX Supplies and Materials	4,038.81	7,900.63	
			810 Dues and Fees	202.50	207.50	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	1,127.35	1,175.06	
			2XX Personal Services - Employee Benefits	117.78	128.77	
			3XX Purchased Professional and Technical Services	0.00	4,931.74	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	10,655.19	15,115.89	
			2XX Personal Services - Employee Benefits	2,876.48	3,904.75	
			5XX Other Purchased Services	674.07	747.94	
			810 Dues and Fees	250.00	170.00	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,629.40	0.00	
	316 Data For Achievement					
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries	4,395.00	6,000.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			5XX Other Purchased Services	0.00	1,349.40	
			6XX Supplies and Materials	5,969.53	3,980.75	
			810 Dues and Fees	0.00	480.00	
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	424.22	
			2XX Personal Services - Employee Benefits	0.00	29.63	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	132,482.67	154,441.12	
			2XX Personal Services - Employee Benefits	10,153.42	16,355.53	
			4XX Purchased Property Services	1,111.33	936.00	
			6XX Supplies and Materials	71.26	0.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	5,990.24	10,762.77	
			2XX Personal Services - Employee Benefits	310.47	730.69	
			5XX Other Purchased Services	137.35	380.99	
			6XX Supplies and Materials	2,677.33	1,652.21	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	19,501.31	19,840.98	
		2XX	Personal Services - Employee Benefits	84.38	114.63	
		5XX	Other Purchased Services	7,382.17	8,349.03	
		6XX	Supplies and Materials	93.50	0.00	
		810	Dues and Fees	3,075.00	2,490.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	15,290.35	17,974.18	
		2XX	Personal Services - Employee Benefits	922.55	1,253.10	
		5XX	Other Purchased Services	454.41	407.55	
		6XX	Supplies and Materials	9,233.24	4,258.19	
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	86,002.94	91,950.23	
		2XX	Personal Services - Employee Benefits	3,291.26	3,654.57	
		3XX	Purchased Professional and Technical Services	600.00	600.00	
		4XX	Purchased Property Services	0.00	1,132.62	
		5XX	Other Purchased Services	8,918.74	22,328.20	
		6XX	Supplies and Materials	14,177.01	19,733.44	
		810	Dues and Fees	2,825.00	4,945.00	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	0.00	5,000.00	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	25,000.00	30,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,288,829.87	2,385,362.14	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					327,784.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,361,682.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,385,362.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	63,218.23	Less Last Year	72,914.87	(4b)	-9,696.64	
					-9,696.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					294,408.72	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	216,018.05	267,020.12
	1190 Penalties and Interest on Taxes	582.23	552.63
	1510 Interest Earnings	230.85	474.48
	1920 Contributions/Donations from Private Sources	140.00	0.00
	2220 County On-Schedule Trans Reimb	28,718.19	27,264.95
	3210 State On-Schedule Trans Reimb	28,718.21	27,231.70
	3444 State School Block Grant	10,370.52	10,370.52
	3446 SB96 Block Grant Reimbursement	474.25	0.00
	6100 Material Prior Period Revenue Adjustments	2,024.39	1,935.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		287,276.69	334,849.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	3,838.44	3,897.90
			2XX Personal Services - Employee Benefits	778.23	785.17
			5XX Other Purchased Services	431.23	167.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	8,430.67
			2XX Personal Services - Employee Benefits	0.00	1,442.26
	25XX Support Services - Business				
			1XX Personal Services - Salaries	6,141.56	4,722.57
			2XX Personal Services - Employee Benefits	458.38	309.76
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	87,617.46	92,981.32
			2XX Personal Services - Employee Benefits	13,635.14	16,854.82
			3XX Purchased Professional and Technical Services	1,052.87	430.00
			4XX Purchased Property Services	5,703.25	19,935.21
			5XX Other Purchased Services	112,806.34	113,578.95
			6XX Supplies and Materials	14,411.18	7,411.88
	280 Special Education - Local and State				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,494.14	8,606.38
			2XX Personal Services - Employee Benefits	24.59	2,466.02
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	20,000.00



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>250,392.81</u>	<u>302,020.41</u>
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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					57,979.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					334,849.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					302,020.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	11,521.11	Less Last Year	4,145.91	(4b)	7,375.20	
					7,375.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					98,183.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	81,130.45	62,435.85
	1190 Penalties and Interest on Taxes	157.23	150.75
	1510 Interest Earnings	690.04	1,149.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		81,977.72	63,736.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services				
		7XX	Property and Equipment Acquisition		62,700.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,700.00	0.00	

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			143,660.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			63,736.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			0.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			207,396.90 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	143.56	386.56
	1621 Lunch Sales	79,045.57	84,155.77
	1900 Other Revenue from Local Sources	86.24	0.00
	1920 Contributions/Donations from Private Sources	1,000.00	750.00
	3220 State Food Services Match	856.70	923.63
	4550 Federal Child Nutrition	157,164.95	164,816.65
	6100 Material Prior Period Revenue Adjustments	15.10	0.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		238,312.12	251,033.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	5,214.47	3,778.02
			2XX Personal Services - Employee Benefits	393.97	247.78
		31XX Food Services			
			1XX Personal Services - Salaries	85,426.49	81,252.52
			2XX Personal Services - Employee Benefits	13,171.94	16,388.86
			4XX Purchased Property Services	260.00	1,613.45
			5XX Other Purchased Services	1,639.14	1,279.46
			6XX Supplies and Materials	108,873.96	118,289.15
			810 Dues and Fees	1,522.01	494.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				216,501.98	223,343.63

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	46,617.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	251,033.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	223,343.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	800.00	
Less Last Year	1,010.44	(4b)
	-210.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	74,096.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	33,073.60	39,970.20
	1190 Penalties and Interest on Taxes	41.98	83.89
	1510 Interest Earnings	13.46	15.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,129.04	40,069.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		660.00	2,660.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		33,465.06	29,158.19
		2XX Personal Services - Employee Benefits		3,476.94	3,810.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,602.00	35,628.88

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					-722.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					40,069.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,628.88 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,717.95 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	372.91	558.71
	2240 County Retirement Distribution	293,079.70	305,702.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		293,452.61	306,261.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	130,464.95	145,793.06	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	10,092.87	6,976.74	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	8,792.98	9,247.95	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,544.51	8,922.24	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	18,125.47	19,142.12	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	9,713.12	8,600.89	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	16,898.64	14,862.90	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	13,021.83	13,336.81	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,236.71	21,494.74	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	177.11	186.14	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,734.51	2,494.17	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	574.45	1,410.33	
	365	Indian Education for All - OTO & Ongoing				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	33.34	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	21,408.56	30,992.86	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	819.30	1,340.56	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	2,677.21	2,900.17	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	3,508.24	3,140.87	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	27,088.22	14,503.77	
	910 Food Services					
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	817.44	579.71	
		31XX Food Services				
			2XX Personal Services - Employee Benefits	12,291.99	11,829.68	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>301,988.11</u>	<u>317,789.05</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					87,999.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					306,261.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					317,789.05	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					76,471.61	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Agg of Reidm/indirect	
	1510 Interest Earnings	969.31
047	GEAR UP	
	4710 GEAR UP	69.00
062	E-Rate	
	1920 Contributions/Donations from Private Sources	5,937.21
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	3,325.00
098	Swimming	
	1920 Contributions/Donations from Private Sources	5,000.00
099	Wrestling	
	1920 Contributions/Donations from Private Sources	2,600.00
100	Soccer	
	1920 Contributions/Donations from Private Sources	5,250.00
103	VHS	
	1920 Contributions/Donations from Private Sources	7,750.00
104	Cross Country	
	1920 Contributions/Donations from Private Sources	8,593.59
106	CSCT Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	216,653.75
109	Activity Bus	
	1920 Contributions/Donations from Private Sources	3,615.00
111	Golf	
	1920 Contributions/Donations from Private Sources	12,000.00
112	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	2,220.00
113	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	2,527.00
115	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	2,488.00
	6100 Material Prior Period Revenue Adjustments	207.65
116	misc donations	
	1920 Contributions/Donations from Private Sources	1,000.00
117	Health Occupations Education	
	3900 State Career & Technical Ed Entitlement	2,443.00
120	CABELA'S GRANT	
	1920 Contributions/Donations from Private Sources	1,000.00
121	Music Donation	
	1920 Contributions/Donations from Private Sources	2,000.00



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127 Bodenhamer Donations

1920 Contributions/Donations from Private Sources 4,590.00

130 Special Ed Donations

1920 Contributions/Donations from Private Sources 196.00

131 School Garden

1920 Contributions/Donations from Private Sources 630.00

136 Spirit Fund

1920 Contributions/Donations from Private Sources 6,041.05

330 Substance Abuse Progra

1920 Contributions/Donations from Private Sources 1,159.20

776 IDEA Part B

4560 IDEA, Part B, Children with Disabilities 59,111.00

825 Vo Ed Carl D Perkins-Comp

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant 1,077.70

6100 Material Prior Period Revenue Adjustments 57.72

826 Vo Ed Carl D Perkins-Comp

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant 16,412.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

374,923.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
047	GEAR UP				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		69.00
		047 Subtotal			69.00
062	E-Rate				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		400.00
		062 Subtotal			400.00
098	Swimming				
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries		1,763.46
		2XX	Personal Services - Employee Benefits		121.39
		5XX	Other Purchased Services		14.88
		6XX	Supplies and Materials		413.32
	35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries		2,623.00
		2XX	Personal Services - Employee Benefits		15.15
		5XX	Other Purchased Services		1,176.30
		098 Subtotal			6,127.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
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PRC	Program	Function	Object	2015 Value	2016 Value
099	Wrestling				
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		1,379.33
			2XX Personal Services - Employee Benefits		95.14
			5XX Other Purchased Services		12.14
			6XX Supplies and Materials		211.45
		35XX	Extracurricular - Athletics		
			3XX Purchased Professional and Technical Services		285.02
			5XX Other Purchased Services		726.58
			6XX Supplies and Materials		1,129.24
			810 Dues and Fees		100.00
			099 Subtotal		3,938.90
100	Soccer				
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		522.92
			2XX Personal Services - Employee Benefits		37.34
			5XX Other Purchased Services		18.47
			6XX Supplies and Materials		239.81
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		4,642.00
			2XX Personal Services - Employee Benefits		26.82
			3XX Purchased Professional and Technical Services		2,028.53
			810 Dues and Fees		600.00
			100 Subtotal		8,115.89
103	VHS				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		934.45
			103 Subtotal		934.45
104	Cross Country				
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		1,797.25
			2XX Personal Services - Employee Benefits		127.93
			5XX Other Purchased Services		70.00
			6XX Supplies and Materials		853.47
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		4,720.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		27.27
			5XX Other Purchased Services		737.88
			104 Subtotal		8,333.80
106	CSCT Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		216,653.75
			106 Subtotal		216,653.75
109	Activity Bus				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			4XX Purchased Property Services		154.50
			5XX Other Purchased Services		750.00
			109 Subtotal		904.50
111	Golf				
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries		442.10
			2XX Personal Services - Employee Benefits		25.85
			5XX Other Purchased Services		5.00
			6XX Supplies and Materials		142.77
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries		4,720.00
			2XX Personal Services - Employee Benefits		27.28
			5XX Other Purchased Services		3,027.73
			6XX Supplies and Materials		110.28
			810 Dues and Fees		241.00
			111 Subtotal		8,742.01
112	Vo Ed Business/Marketing				
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
			6XX Supplies and Materials		1,649.26
			112 Subtotal		1,649.26
113	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			6XX Supplies and Materials		3,213.83
			113 Subtotal		3,213.83



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
115	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		2,452.57
			115 Subtotal		2,452.57
116	misc donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,682.39
			116 Subtotal		2,682.39
117	Health Occupations Education				
	393	State Career & Technical Ed Entitlement - Health Occupations			
		1XXX	Instruction		
			5XX Other Purchased Services		103.65
			117 Subtotal		103.65
120	CABELA'S GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,000.00
			120 Subtotal		1,000.00
127	Bodenhamer Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		469.90
			6XX Supplies and Materials		543.13
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		903.12
			2XX Personal Services - Employee Benefits		64.47
			5XX Other Purchased Services		256.38
			127 Subtotal		2,237.00
130	Special Ed Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		1.75
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		130.38
			130 Subtotal		132.13



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
131	School Garden				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		3,154.60
			6XX Supplies and Materials		984.06
			131 Subtotal		4,138.66
136	Spirit Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials		1,892.65
			136 Subtotal		1,892.65
329	MultiDistrict Cooperative				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			6XX Supplies and Materials		812.25
			329 Subtotal		812.25
330	Substance Abuse Progra				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		300.00
			330 Subtotal		300.00
776	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		47,854.66
			2XX Personal Services - Employee Benefits		11,256.30
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		0.04
			776 Subtotal		59,111.00
826	Vo Ed Carl D Perkins-Comp				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		1,579.30
			6XX Supplies and Materials		14,179.81
			810 Dues and Fees		835.00
			826 Subtotal		16,594.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					350,539.30



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					118,117.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					374,923.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					350,539.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	5,875.26	Less Last Year	1,284.83	(4b)	4,590.43
					4,590.43 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					147,091.33 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	969.31	0.00	969.31
047 GEAR UP	69.00	69.00	0.00
062 E-Rate	5,937.21	400.00	5,537.21
063 VERIZON LEASE AGREEMENT FUNDS	3,325.00	0.00	3,325.00
098 Swimming	5,000.00	6,127.50	-1,127.50
099 Wrestling	2,600.00	3,938.90	-1,338.90
100 Soccer	5,250.00	8,115.89	-2,865.89
103 VHS	7,750.00	934.45	6,815.55
104 Cross Country	8,593.59	8,333.80	259.79
106 CSCT Medicaid	216,653.75	216,653.75	0.00
109 Activity Bus	3,615.00	904.50	2,710.50
111 Golf	12,000.00	8,742.01	3,257.99
112 Vo Ed Business/Marketing	2,220.00	1,649.26	570.74
113 Vo Ed Family & Consumer Science	2,527.00	3,213.83	-686.83
115 Vo Ed Tech Ed/Industrial Arts	2,695.65	2,452.57	243.08
116 misc donations	1,000.00	2,682.39	-1,682.39
117 Health Occupations Education	2,443.00	103.65	2,339.35
120 CABELA'S GRANT	1,000.00	1,000.00	0.00
121 Music Donation	2,000.00	0.00	2,000.00
127 Bodenhamer Donations	4,590.00	2,237.00	2,353.00
130 Special Ed Donations	196.00	132.13	63.87
131 School Garden	630.00	4,138.66	-3,508.66
136 Spirit Fund	6,041.05	1,892.65	4,148.40
329 MultiDistrict Cooperative	0.00	812.25	-812.25
330 Substance Abuse Progra	1,159.20	300.00	859.20
776 IDEA Part B	59,111.00	59,111.00	0.00
825 Vo Ed Carl D Perkins-Comp	1,135.42	0.00	1,135.42
826 Vo Ed Carl D Perkins-Comp	16,412.00	16,594.11	-182.11



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Total

374,923.18

350,539.30

24,383.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	17,834.56	19,036.52
	1510 Interest Earnings	127.62	228.50
	3260 State Driver's Education Reimbursement	5,832.86	5,580.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,795.04	24,845.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	13,921.16	14,814.36
			2XX Personal Services - Employee Benefits	68.56	90.34
			5XX Other Purchased Services	1,749.09	1,743.79
			6XX Supplies and Materials	867.80	1,444.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,606.61	18,092.53

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	33,371.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,845.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,092.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,124.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		9.59	20.80
	1910 Rentals		0.00	1,155.00
	1920 Contributions/Donations from Private Sources		1,327.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>1,336.59</u>	<u>1,175.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
	5XX Other Purchased Services			1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet					Fund Code 20	
Beginning Fund Balance					2,335.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,175.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,511.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	31.92	42.25	
	5300 Operating Transfers from Other Funds	0.00	5,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31.92	5,042.25	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		3,117.94	0.00
		2XX Personal Services - Employee Benefits		19.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,137.85	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						5,786.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,042.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,828.44 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.10	33.74
	3281 State Technology Aid	2,275.48	2,305.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,287.58	2,339.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	2,999.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,339.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,339.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	93.21	232.84	
	3445 State Combined Fund School Block Grant	20,995.78	20,995.78	
	3447 SB96 Combined Block Grant Reimbursement	62.99	0.00	
	6100 Material Prior Period Revenue Adjustments	1,373.87	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,525.85	21,228.62	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	1,644.49
	27XX Student Transportation Services				
		4XX Purchased Property Services		6,152.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,152.60	1,644.49

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						23,976.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,228.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,644.49 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						43,560.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	335.08
	1190 Penalties and Interest on Taxes	0.00	0.20
	1510 Interest Earnings	0.01	0.78
	5111 Premium on Sale of Bonds	0.00	155,534.17
	5300 Operating Transfers from Other Funds	0.00	0.00
	6100 Material Prior Period Revenue Adjustments	15.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15.18	155,870.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	0.00	225.00
			850 Interest on Debt	0.00	155,534.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	155,759.17

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	8.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	155,870.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	155,759.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	119.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.33	38,009.16
	5110 Sale of Bonds	0.00	15,404,244.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8.33	15,442,253.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			4XX	Purchased Property Services	0.00	4,020.00
			8XX	Other Expenditures	0.00	99,500.00
		25XX	Support Services - Business			
			3XX	Purchased Professional and Technical Services	0.00	714.01
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	1,189,163.59
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,293,397.60	

Schedule Of Changes Worksheet				Fund Code 60
Beginning Fund Balance				1,759.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				15,442,253.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,293,397.60 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	850.00	Less Last Year	0.00 (4b)	850.00
				850.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				14,151,465.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1190 Penalties and Interest on Taxes	0.00	0.38
	1510 Interest Earnings	255.34	279.75
	6100 Material Prior Period Revenue Adjustments	2,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,755.34	280.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	1,500.77
			6XX Supplies and Materials	0.00	11,182.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	12,683.60

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					49,823.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					280.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,683.60 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,419.82 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	102,725.66	115,806.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>102,725.66</u>	<u>115,806.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	99,120.27	88,610.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>99,120.27</u>	<u>88,610.27</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					101,832.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115,806.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,610.27	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					129,028.23	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	52,746.02	29,248.19
XX	39X 1XXX 112	Certified Teacher Staff Salaries	132,482.67	154,441.12
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	39,246.83	35,866.37
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	782,653.65	828,543.99
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,011.60	14,136.21
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	52,623.01	49,812.56
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	1,189,163.59
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	660.00	2,660.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	45,360.00
b. Related Services Block Grant Entitlement	15,120.00
c. Total Entitlements Subject to Reversion	60,480.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	80,438.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	179,624.88
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	95,613.06	29,158.19	0.00	0.00	0.00
280	1XXX	2XX	17,119.69	3,810.69	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	18.47	0.00	0.00	0.00	0.00
280	1XXX	6XX	7,900.63	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,175.06	0.00	0.00	0.00	0.00
280	21XX	2XX	128.77	0.00	0.00	0.00	0.00
280	21XX	3XX	4,931.74	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	15,115.89	0.00	0.00	0.00	0.00
280	24XX	2XX	3,904.75	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	747.94	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			146,656.00	32,968.88	0.00	0.00	0.00

179,624.88

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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15 Flathead County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	2,117,822.57	0.00	0.00	30,000.00	2,087,822.57
Machinery and Equipment	1,212,807.91	0.00	12,335.00	0.00	1,225,142.91
Construction in Progress	0.00	0.00	1,189,163.59	0.00	1,189,163.59
Totals at Historical Cost	3,345,408.98	0.00	1,201,498.59	30,000.00	4,516,907.57
Depreciation					
Building Accum	1,421,854.80	0.00	60,649.35	14,099.50	1,468,404.65
Machinery and Equipment Accum	750,894.70	0.00	71,278.06	0.00	822,172.76
Total Accumulated Depreciation	2,172,749.50	0.00	131,927.41	14,099.50	2,290,577.41
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,172,659.48	0.00	1,069,571.18	15,900.50	2,226,330.16

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	8,324.22	0.00	0.00
Operations and Maintenance (26XX)	4,368.27	0.00	0.00
Transportation (27XX)	41,054.06	0.00	0.00
Extracurricular (34XX, 35XX)	1,434.25	0.00	0.00
 Total Depreciation for FY2016	 55,180.80	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

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15 Flathead County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	178,784.00	0.00	0.00	1,945.61	176,838.39	0.00	176,838.39
Other Post Employment Benefits	45,795.00	0.00	0.00	5,869.00	39,926.00	0.00	39,926.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	224,579.00	0.00	0.00	7,814.61	216,764.39	0.00	216,764.39
Bond(s)							
06/14/2016	0.00	4,925,000.00	0.00	0.00	4,925,000.00	170,000.00	4,755,000.00
12/29/2015	0.00	9,075,000.00	0.00	0.00	9,075,000.00	345,000.00	8,730,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	14,000,000.00	0.00	0.00	14,000,000.00	515,000.00	13,485,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	457,112.17	52,981.00	0.00	510,093.17
Net Pension - TRS	1,519,599.55	264,747.21	0.00	1,784,346.76